

UNITED STATES DISTRICT COURT
Northern District of California

UNITED STATES OF AMERICA,

Plaintiffs,

v.

MARQUEZ ET AL,

Defendants.

No. C 08-00891 MEJ

**ORDER RE SUPPLEMENTAL
BRIEFING IN ADVANCE OF
NOVEMBER 5TH HEARING**

Pending before the Court is Plaintiff United States of America's Motion for Summary Judgment. (Dkt. #35.) In its Motion, the United States seeks to reduce to judgment certain tax assessments made against Defendants Jesus Marquez, Olga Marquez, Ramon Marquez, Juanita Marquez, Taqueria Los Primos, and Taqueria Los Primos No. 2 (collectively, "Defendants"), and to foreclose certain tax liens against real property that Defendants own.

Defendants have filed an Opposition indicating that they do not contest the validity of the underlying tax debts. (Dkt. #40 at 2.) However, they explain that they are attempting to obtain a refinance loan with cash out against the real property for the purpose of paying the accrued income and payroll taxes. Defendants also indicate that they have discussed with the United States the possibility of selling the real property to satisfy the tax debts. Defendants therefore contend that entry of judgment is unnecessary at this time.

A hearing on the United States' Motion is set for November 5, 2009. In preparation for the hearing, the Court **ORDERS** the parties to submit supplemental briefs addressing the following questions:

1. In their supplemental brief, Defendants shall describe the current status of their refinance effort.

2. In its supplemental brief, the United States shall state its position as to Defendants' request for deferring entry of judgment to allow them an opportunity to either refinance or sell the real property to satisfy their outstanding tax debts.

The parties shall file their respective supplemental briefs no later than **12:00 p.m. (noon), on Wednesday, November 4, 2009.**

IT IS SO ORDERED.

Dated: November 2, 2009



Maria-Elena James
Chief United States Magistrate Judge